CITY OF SANTA CLARITA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

TABLE OF CONTENTS

June 30, 2002

	Page
	<u>Number</u>
INTRODUCTORY SECTION:	
Table of Contents	i
Letter of Transmittal	V
GFOA Certificate of Achievement for Excellence in Financial Reporting	xix
CSMFO Certificate of Award for Outstanding Financial Reporting	XX
Officials of the City of Santa Clarita	xxi
Organizational Chart	xxii
Map of the City	xxiii
FINANCIAL SECTION:	
Independent Auditors' Report	1 - 2
General Purpose Financial Statements:	3
Combined Balance Sheet - All Fund Types and Account Groups	4 - 7
Combined Statement of Revenues, Expenditures and Changes in Fund	
Balances - All Governmental Fund Types and Expendable Trust Fund	8 - 9
Combined Statement of Revenues, Expenditures and Changes in Fund	
Balances - Budget and Actual - General, Special Revenue,	
Debt Service and All Budgeted Capital Projects Funds	10 - 13
Combined Statement of Revenues, Expenses and Changes in	
Retained Earnings - All Proprietary Fund Types	14
Combined Statement of Cash Flows - All Proprietary Fund Types	15 - 16
Notes to Financial Statements	17 - 46
Supplementary Information:	
General Fund:	47
Comparative Balance Sheet	48
Statement of Revenues, Expenditures and	
Changes in Fund Balance - Budget and Actual	49
Special Revenue Funds:	50 - 51
Combining Balance Sheet	52 - 57
Combining Statement of Revenues, Expenditures and Changes in	
Fund Balances	58 - 63
Combining Statement of Revenues, Expenditures and Changes in	
Fund Balances - Budget and Actual - All Special Revenue Funds	64 - 91

CITY OF SANTA CLARITA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

TABLE OF CONTENTS (CONTINUED)

June 30, 2002

	Page <u>Number</u>
FINANCIAL SECTION (CONTINUED):	
Supplementary Information (Continued):	
Debt Service Funds:	93
Combining Balance Sheet	94
Combining Statement of Revenues, Expenditures and Changes in	0.5
Fund Balances Combining Statement of Poyonyes, Expanditures and Changes in Fund	95
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - All Debt Service Funds	96 - 99
	101
Capital Projects Funds: Combining Balance Sheet	101 102 - 103
Combining Statement of Revenues, Expenditures and Changes in	102 - 103
Fund Balances	104 - 105
Statement of Revenues, Expenditures and Changes in	
Fund Balance - Budget and Actual:	
Redevelopment Agency Fund	106
Enterprise Fund:	107
Comparative Balance Sheet	108
Comparative Statement of Revenues, Expenses and Changes in	
Retained Earnings	109
Comparative Statement of Cash Flows	110
Internal Service Funds:	111
Combining Balance Sheet	112 - 113
Combining Statement of Revenues, Expenses and Changes in	
Retained Earnings	114 - 115
Combining Statement of Cash Flows	116 - 117
Fiduciary Fund Types - Trust and Agency Funds:	119
Combining Balance Sheet	120 - 121
Comparative Statement of Revenues, Expenditures and Changes in	
Fund Balance - General Trust Expendable Trust Fund	122
Combining Statement of Changes in Assets and Liabilities - All Agency Funds	123

CITY OF SANTA CLARITA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

TABLE OF CONTENTS (CONTINUED)

June 30, 2002

	Page <u>Number</u>
FINANCIAL SECTION (CONTINUED):	
Supplementary Information (Continued):	
Account Groups: General Fixed Assets Account Group:	125
Comparative Schedule of General Fixed Assets by Source	126
Schedule of General Fixed Assets by Function and Activity	127
Schedule of Changes in General Fixed Assets by Function and Activity	128
General Long-Term Debt Account Group:	
Comparative Schedule of General Long-Term Debt	129
STATISTICAL SECTION (UNAUDITED):	131
General Governmental Revenues by Source	132
General Governmental Expenditures by Function	133
Taxable Assessed Values	134
Schedule of Direct and Overlapping Bonded Debt	135
Schedule of Legal Debt Margin	136
Property Tax Levies and Tax Collections	137
Insurance in Force	138
Demographic Statistics	139
Principal Taxpayers and Major Employers	140
Property Value, Construction, and Bank Deposits	141
Property Tax Rates - Direct and Overlapping Governments	142
Miscellaneous Statistics	143